

**UNITED STATES BANKRUPTCY COURT  
EASTERN DISTRICT OF NEW YORK**

In re:

ORION HEALTHCORP, INC. *et al.*,<sup>1</sup>

Debtors.

HOWARD M. EHRENBERG, IN HIS CAPACITY  
AS LIQUIDATING TRUSTEE OF ORION  
HEALTHCORP, INC., ET AL.,

Plaintiff,

v.

ARVIND WALIA; NIKNIM MANAGEMENT INC.,

Defendants.

Chapter 11

Case No. 18-71748 (AST)

Adv. Proc. No. 20-08049 (AST)

**AFFIRMATION OF SANFORD P. ROSEN IN SUPPORT OF DEFENDANTS'  
OPPOSITION TO PLAINTIFF'S MOTION FOR SUMMARY JUDGMENT**

Sanford P. Rosen, Esq., under penalty of perjury hereby affirms as follows:

1. I am the principal shareholder of Rosen & Associates, P.C. ("Rosen & Associates"), which firm maintains offices for the practice of law at 747 Third Avenue, New York, NY 10017-2803.
2. I am admitted to practice before the courts of the state of New York, the United States District Courts for the Southern and Eastern Districts of New York, the United States Court of Appeals for the Second Circuit, and the Supreme Court of the United States.
3. I submit this affirmation in support of Defendants' Opposition to Plaintiff's Motion for Summary Judgment.

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<sup>1</sup> The debtors in these chapter 11 cases are: Orion Healthcorp, Inc.; Constellation Healthcare Technologies, Inc.; NEMS Acquisition, LLC; Northeast Medical Solutions, LLC; NEMS West Virginia, LLC; Physicians Practice Plus Holdings, LLC; Physicians Practice Plus, LLC; Medical Billing Services, Inc.; Rand Medical Billing, Inc.; RMI Physician Services Corporation; Western Skies Practice Management, Inc.; Integrated Physician Solutions, Inc.; NYNM Acquisition, LLC; Northstar FHA, LLC; Northstar First Health, LLC; Vachette Business Services, Ltd.; Phoenix Health, LLC; MDRX Medical Billing, LLC; VEGA Medical Professionals, LLC; Allegiance Consulting Associates, LLC; Allegiance Billing & Consulting, LLC; and New York Network Management, LLC.

4. Attached hereto is a proposed order denying Plaintiff's Motion for Summary Judgment.

Dated: Shelter Island, New York  
February 24, 2023

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Sanford P. Rosen

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**ORDER DENYING PLAINTIFF'S MOTION FOR SUMMARY JUDGMENT  
OR IN THE ALTERNATIVE SUMMARY ADJUDICATION AS AGAINST  
DEFENDANTS ARVIND WALIA AND NIKNIM MANAGEMENT INC.**

The Court, having considered the motion for summary judgment, or in the alternative summary adjudication as against defendants Arvind Walia and Niknim Management Inc. ("the Motion") [Docket No. ] dated January \_\_, 2023, of Plaintiff, Howard M. Ehrenberg in his capacity as Liquidating Trustee of Orion Healthcorp, Inc., *et al.* seeking entry of judgment against Defendants Arvind Walia and Niknim Management Inc.; the accompanying *Joint Statement Of Uncontroverted Facts; Plaintiff's Statement Of Additional Uncontroverted Facts*

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*In Support Of Motion For Summary Judgment [Docket No. ]; Affidavit Of Jeff Nolan In Support Of Plaintiff's Motion For Summary Judgment [Docket No. ]; Affidavit Of Edith Wong In Support Of Plaintiff's Motion For Summary Judgment [Docket No. ]; Request For Judicial Notice In Support Of Plaintiff's Motion For Summary [Docket No. ]; Affidavit Of Arvind Walia In Opposition To Plaintiff's Motion For Summary Judgment [Docket No. ] and the Brief In Opposition To Plaintiff's Motion For Summary Judgment or In The Alternative Summary Adjudication [Docket No. ]; and the Court having duly considered the argument of counsel at the Hearing; and after due deliberation thereon; and good and sufficient cause appearing therefor as stated on the record at the Hearing to Issue Ruling on Plaintiff's Motion [Docket No. ] (the "**Ruling Hearing**"); and upon sufficient cause appearing therefore*

1. The Motion is denied as stated in particular on the record of the Ruling Hearing.
2. The Bankruptcy Court retains jurisdiction to enforce and implement this order.